

# REIMBURSEMENT OF TRAVEL EXPENSES POLICY



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## 1. General Guidance

IC3 will reimburse expenses that are legitimate, reasonable, and appropriate for the activity undertaken. Employees incurring in activity-related expenses on behalf of IC3 should bear in mind the following principles:

- The resources entrusted to IC3 do not belong to us. We are trustees of those resources.
- We have a responsibility to our stakeholders, including the Board of Trustees, donors and funding agencies that provide the resources, to use them appropriately.
- IC3 believes that expenses have to follow the principle of moderation.
- All activity must be undertaken following the principle of integrity.

Expenses must have been incurred by the claimant; no person may request reimbursement for expenses that have been paid by another individual.

Individuals should neither gain nor lose personally as a result of incurring expenses on behalf of IC3.

Original receipts from suppliers must support all expense reimbursements, except when allowances are paid on a per diem basis. When expenses are charged to a credit card, both the credit card slip and the detailed receipt listing the items purchased should be submitted. While expenses will continue to be reimbursed to individuals who occasionally misplace a receipt, provided the expense is reasonable and adequately explained, individuals who repeatedly and frequently misplace receipts should be aware that the organization is under no compulsion to reimburse them.

All expense claims should be submitted for reimbursement on a timely basis. Expense claims submitted more than 3 weeks after the expenses have been incurred are not eligible for reimbursement. If expenses are submitted after these recommended 3 weeks and the project is close to a reporting period, it might happen that the expenses are considered ineligible in the project that should fund them.

## 2. General Travel expenses guidelines

Be aware of the following considerations over the allowable expenses:

### a) Meals

The common practice at IC3 is that each head of unit or laboratory decides the per diem policy or, if no per diem is provided, to cover the travel expenses via a reimbursement of expenses. At this moment, the policy of each unit regarding this matter is as follows:

- CFU: Per diem for stays under seven days (not working days) and AGAUR compensation for stays over eight days
- LAO: The common practise is to claim the expenses for stays under seven days, unless the head of laboratory authorises the payment of per diem in justified cases for stays under seven days, and then the AGAUR compensation for stays over eight days.
- UDIC: The common practise is to claim the expenses for stays under seven days, unless the head of unit authorises the payment of per diem in justified cases for stays under seven days, and then the AGAUR compensation for stays over eight days.

#### i. Per diem

The aim of a Per Diem allowance is to cover meals (breakfast, lunch, dinner) of staff during a business travel outside Barcelona or outside staff city/town of residence (when different).

When meals are covered by another institution or paid by IC3 in another way (through a hotel bill, a full board plan ...), Per Diem will not be allowable (meal costs cannot legally be covered twice by any Institution).

Per Diem can be allowable when travelling outside Barcelona or staff city/town of residence (when different) for travels below 7 days. If authorized by the PI, the per diem will be calculated as follows,

- Inside Spain (only outside Barcelona province and outside staff city/town):
  - Full day: 50 € (between 12 hours and 24 hours)
  - Half day: 25 € (between 6 hours and 12 hours)
- Abroad (only outside Spain):
  - Full day: 90 € (between 12 hours and 24 hours)
  - Half day: 45 € (between 6 hours and 12 hours)

When Per Diem is applied, tickets of food, meals, refreshments or drinks will not be reimbursed since they are expected to be covered by the Per Diem.

When the traveller has been provided with meals or the hotel includes breakfast (only when there is written proof of it, e.g. in the hotel bill or the meeting agenda), the per diem will be reduced by the amount indicated in the bill. When the bill does not include the cost of the meals although they are itemized, the reduction of the per diem that will be applied is:

- Breakfast: 10%
- Lunch: 45%
- Dinner: 45%

Note that if the organiser of a meeting, event, workshop, covers all meals, you will not be entitled for perceiving per diem.

When the traveller has been awarded some external contribution to the cost of the trip, and this contribution includes a per diem, the IC3 per diem will be reduced accordingly.

If the mission is extended beyond the days of the meeting for working purposes different from those that motivated attending the original meeting/event, the traveller must justify such extension with the usual documentation (invitation, certificate, acknowledgement, minutes, etc).

If the traveller wishes to extend the stay beyond the duration of the meeting for personal reasons, the cost of the transportation should not be higher than the cost of travelling on the dates of the meeting or event (it must be proved by the traveller). If this is the case, the extra cost of the ticket will be taken from the per diem allocated to the traveller or, if exceeds the per diem, charged to the traveller. If for the reason of extending the dates of the mission for personal reasons the traveller needs to check in any additional luggage, the traveller will assume this extra cost. It is understood that no per diem or cost recovery will be provided for the extra days spent.

## ii. Meal Tickets reimbursement policy

When decided by the PI, the traveller will not receive a Per Diem although all their meals (definition of “meal” by Law: Breakfast, Lunch, Dinner) during the travel will be reimbursed. The traveller must take into consideration that IC3’s will only reimburse meal tickets that are considered **reasonable**. The traveller should prefer “fixed price menus” over “a la carta” orders. The following prices for each meal are orientate and are considered reasonable:

- Inside Spain:
  - Breakfast 4€-8€ (when not included at the lodging)
  - Lunch 10€-20€

- Dinner 10€-20€
- Abroad:
  - Breakfast 8€- 15€ (when not included at the lodging)
  - Lunch 10€-30€
  - Dinner 10€-30€

Travellers should use reasonably priced restaurants and dining rooms.

Grocery Store or Supermarket tickets will only be reimbursed when they replace any of the 3 meals considered allowable: breakfast, lunch or dinner and are considered reasonable for this purpose.

Refreshments and other food tickets (outside breakfast, lunch or dinner) are not considered allowable since they are not recognized as a meal by Law. Therefore, they cannot be reimbursed.

Alcoholic beverages are not allowable by any funding agency. Therefore, they will not be reimbursed.

Original itemized receipts must be attached to the Travel Expense Reimbursement form when reimbursement of meal expenses, unless the per diem reimbursement method is selected. Please consult the Per Diem section for details.

If meals for other individuals are included in the total, their names and relationship to IC3 must be specified on the Attendees page, as well as the business purpose of the meal. For group meals, the most senior employee should assume the responsibility of paying the bill. In planning entertainment for IC3 guests, all efforts should be made to provide reasonable meal arrangements.

In-town meal reimbursement is allowable if there is a legitimate business purpose involving non-IC3's personnel. The inclusion of IC3 employees should be moderated as much as possible (e.g., no more than 2-3 other employees in attendance). In planning entertainment for IC3's guests, all efforts should be made to provide reasonable meal arrangements. Reasonably priced restaurants or catering services should be used. For group meals, the most senior employee should assume the responsibility of paying the bill. It is the policy expectation that each employee will pay for their own meal if discussing IC3's business while "in town". The reimbursement must note the business purpose of the meal and the attendees must be documented on the reimbursement. A guideline of 10€-12€ per person should be used in planning such events.

### iii. Longer stays or travels

For stays over a week, the AGAUR table will be used to calculate the compensation:

[http://www10.gencat.cat/agaur\\_web/generados/catala/home/recurs/doc/1211](http://www10.gencat.cat/agaur_web/generados/catala/home/recurs/doc/1211)

[4007-cat-2.pdf](#)

## b) Lodging

Travel planning should be completed as far in advance as possible, ideally 30 days or more. Advance travel planning is key to obtaining the lowest airfares and securing first choice flight times and room accommodations.

Travellers must book standard accommodations in reasonably priced, commercial-class hotels and bed & breakfast. To ensure the lowest possible costs, the traveller is encouraged to book lodging through the designated IC3's Travel Agency.

Travellers will be reimbursed for the reasonable and actual cost of lodging. The class of hotel must be reasonable and appropriate for the business purpose and location. IC3's travellers should stay in standard rooms only. Suites and other upgraded rooms are not allowable expenses. If there is a valid business need for a non-standard room, the business purpose must be documented on the expense report and a tax invoice to IC3 for the whole amount, must be included in the documentation. If the invoice does not include IC3's tax information or is not for the total amount of the services, it will not be allowable.

Travellers may only accept complimentary upgrades. Costs associated with upgrades are not an allowable business expense.

Conference-site hotels will be reimbursed at the actual cost. To verify conference site hotel rate, include conference literature with the Expense Report when requesting reimbursement.

In unusual circumstances where designation of the conference rate is not listed on literature or on the hotel itinerary/bill, an email or other written proof may be submitted along with the conference literature.

Travelers must cancel reservations to avoid no-show charges.

## c) Airfares/Airline Fees

Travel planning should be completed as far in advance as possible, ideally 30 days or more. Advance travel planning is key to obtain the lowest airfares and securing first choice flight times and room accommodations.

All travellers should use the least expensive airfare, including non-refundable and penalty fares. Air carrier selection cannot be biased by the traveller's frequent flyer affiliation. The lowest cost air travel should take precedence.

Travellers are strongly encouraged to book well in advance of travel to secure the lowest fares. In addition, travellers are encouraged to select special or promotional flights that may require significant advance booking, use alternative airports, entail a connection, or feature departure and/or arrival times slightly different than originally specified by the traveller.

Reasonable and actual add-on airline fees, within the fare class for which the traveller is



authorized (coach or business class), are reimbursable. Such add-on fees include, but are not limited to, checked baggage fees and advance seat selection fees. Add-on airline fees should be paid by the traveller and submitted for reimbursement with an original detailed receipt.

#### **d) Ground transportation**

Metropolitan transportation is only applicable when Per Diem is not provided (only when expenses are reimbursed on tickets).

Outside the metropolitan area, any other expense will be reimbursed if tickets are provided.

The commute from your place of residence to the airport and from the airport to the final destination (hotel or event venue) and back will be reimbursed as another expense (whether the traveller receives a per diem or is reimbursed on tickets). This applies only to the itinerary straight to and from the airport on the date that the flight/train is purchased and from the city where the meeting is held.

Taxi fares are only reimbursable where no other option is available or when there is a reasonable reason (e.g. late/early arrival/departure, transport of heavy or large equipment). This includes taxis between hotels and railroad stations or airports, between appointments or between hotels and places of temporary duty. For flights departing at or after 7 am or arriving before 21,00 p.m. taxi expenses will not be reimbursed when other options, such as shuttle services or trains are available.

Shuttle service charges, to and from airports and railroad stations are reimbursable, where such costs do not exceed the comparable taxi fare. Receipts are required for reimbursement from IC3.

#### **e) Car Rentals**

Rental cars should be used when they are less expensive than alternative means of transportation (e.g., taxi, car service, or train) or where there are convenience or safety issues that justify the additional cost. Travellers must follow these guidelines:

- Midsize, economy, compact or subcompact vehicles should always be rented. Reimbursement will be made for other types of vehicles in exceptional cases (e.g., several travellers are riding in one car, equipment being transported, etc.).
- The cost of fuel is an allowable expense.
- Employees are expected to refuel the rental car prior to returning to the rental agency and to decline the pre-paid fuel options.
- Travellers should rent vehicles in the IC3's name with the authorized traveller as the named driver. Under no conditions should the authorized traveller allow another person to operate their rental vehicle.
- Travellers must report all accidents to the HR Department within 24 hours, and immediately when any accident results in any personal injury or towing of a vehicle.



The traveller should follow the rental agency accident report instructions, in addition to forwarding a copy of the report to HR.

Motorcycle/moped rentals or vehicle upgrades are not an allowable business expenses. It is the responsibility of the traveller to respect the driving regulations. Therefore, IC3 does not assume responsibility for fines or tickets during the travel.

#### **f) Private Automobile Transportation**

Travel using privately owned vehicles may be desirable to save time, transport equipment, or reduce cost when a number of persons are traveling together.

The rate of reimbursement, 0,29€/km effective 01/01/13, is based on the Convenio Colectivo reimbursement rates. This reimbursement covers all fuel, maintenance, insurance, transportation, and operating costs. Fuel costs are included in the per-km reimbursement rate and are not reimbursed separately for use of privately owned vehicles. IC3 will only cover the shortest route between 2 points given by the Google Maps application.

Damage to a privately owned vehicle used for IC3 business is covered by the individuals' private insurance, costs for which are also included in the mileage reimbursement. IC3 does not assume responsibility for deductibles or other uninsured loss to the vehicle or any fine or ticket during the travel.

Tolls and reasonable parking charges will be reimbursed in addition to the mileage allowance. No reimbursement will be made for the cost of repairs to the vehicle or other such costs whether they result from the traveller's actions or the actions of others. Costs for parking and moving violations are not reimbursable.

It is the responsibility of the traveller to respect the driving regulations. Therefore, IC3 does not assume responsibility for fines or tickets during the travel.

#### **g) Rail Transportation**

Travel by rail is allowed when it is less expensive than alternative means of transportation, the only transport available or when there are convenience or safety issues that justify the additional cost.

#### **h) Communications**

##### **i. Telephone Usage While Traveling**

The use of hotel phones is not an allowable expense, except in emergencies or extenuating circumstances. An explanation must be noted on the expense report.

##### **ii. Mobile Communication Devices**

Private cell phone expenses are not allowable.

When using an IC3's cell phone on international travel, the traveller has to be aware of the extra costs that using the mobile phone outside Spain might

represent. For this reason, it is the traveller responsibility to make sure that a suitable mobile phone plan is in use for the country to visit and to make a responsible use of the same.

**iii. Internet Access**

Internet access (e.g., hotel, airport, hotspot, etc.) is not an allowable expense. The traveller is expected to use free Wi-Fi access when in the hotel or the meeting venue.

### 3. Before travelling

1. Obtain your Head's approval for the travel you are planning. Mind the project you are involved in, because the trip can only be justified if your personnel costs are associated with one or several specific projects. Make sure the project has available resources for the travel you are planning.
2. Contact the Project Office to know if your travel is eligible and for which project. In case of co-funded travels the traveller will provide the Project Office with the following information:
  - Who is the \*co-funder: contact point and all the email exchange and information received
  - \*co-funder: and external organization pays for the entire or part of the trip
  - The rules for reimbursement (this is important for IC3 because IC3 will advance most of the costs)
  - A complete list of the items funded: per diem, transport, hotel, air/train tickets.
3. Contact the administration to ask for the preferred and most convenient flight tickets and the hotel to be purchased. Only travels made through the travel agency will be eligible. The only exception occurs when you are invited to a meeting and the external organization buys your ticket.
4. Contact human resources (HR) to let them know when you will be travelling (necessary because of legal and health safety issues)
5. Make sure you comply with:
  - All the sanitary requirements (you can check [here](#) the mandatory or recommended vaccinations depending on the country to which you travel, and [here](#) the public tropical disease centers in Barcelona).
  - All the legal requirements. Some countries may require a VISA to allow entry into their territory. It will depend on your nationality and the country to which you travel ([here](#) you can check the visa requirements by citizenship, but remember, you should always check this information in an official website of the country you are travelling to or in the official website of your country).

Keep in mind that:

- You can ask for an advanced payment if needed. For that you should contact the administration well in advance of the mission. **It is the traveller's responsibility to follow up on their advance payments.**
- Remember to complete in the reimbursement form the "Advance received" box.

- It is highly recommendable to print out the fiscal information of IC3 and take a copy with you as it is the traveller's responsibility to bring the correct invoices, which for the hotel should contain the following information in the header of the bill:

**Fundació Institut Català de Ciències del Clima**

C/ Doctor Trueta 203, 3a

08005 Barcelona

VAT Number: ESG64921141

- All employees that travel on a mission inside and outside Spain are covered by the employee medical insurance company: MC Mutual. Its telephone number is:
  - Inside Spain: 900 300 144
  - Outside Spain: 34 934 957 603
- If you travel outside the EU, an extra medical insurance will be purchased.
- Hotels will be booked by the travel agency after the traveller made a search, the result of which should be provided to the administration as soon as possible. This will save time and, in many cases, will be cheaper. The traveller is encouraged to use the list of accommodation recommended by the organisation of the event and expected to choose the lowest reasonable price.

5. If you need to submit abstracts, please follow the procedure of expenditure described on the IC3 wiki

[http://www.ic3.cat/wiki/index.php/Making\\_expenses\\_on\\_behalf\\_of\\_IC3](http://www.ic3.cat/wiki/index.php/Making_expenses_on_behalf_of_IC3)

#### 4. After the mission: Justification, travel expenses reimbursement form

1. Fill in the travel form and do not forget to indicate:

The travel form can be found here

- [http://www.ic3.cat/wiki/index.php/Reimbursement\\_of\\_travel\\_expenses](http://www.ic3.cat/wiki/index.php/Reimbursement_of_travel_expenses)
- <http://ic3.cat/wikicfu/index.php/Templates>
- The purpose of your mission, mentioning the project and the work package (if available) it is linked to. If it is linked to more than one, mention it. The destination (if there is more than one, mention it), and the actual dates of the travel. Make clear if you are entitled for a per diem, if authorized by the PI; otherwise, you will be reimbursed for restaurant and meal tickets. Add the total amount to be reimbursed to you (do not declare the expenses that have been paid by IC3 in this form).
- In case the traveller travels to a country where the currency is not the euro, IC3 will calculate the corresponding exchange amount set by the European Central Bank of the day of the transaction. Exchange rates against your bank and ATM fees will not be reimbursed.

2. Add the documentation of the mission to the travel form:

- Boarding pass
- Original transport tickets (bus, subway, train, taxi, ...) to and from the airport/railway station. Remember that taxis should not be the first option to choose. Its use will have to be justified as no other option being available or as providing the best price.
- Original restaurant or meal tickets (if per diem is not provided)
- Original invoice of the accommodation (with the fiscal details of IC3 in the bill as described above)
- Information of the mission, which is applicable to all the trips funded with a project as well as for missions funded by RLD
  - Personal invitation
  - Definitive agenda of the event
  - Minutes of the event/notes of the meeting, preferably in the form of a mission report
  - List of attendees
  - Certificate of attendance, if provided
  - Email exchanges about the event if it helps to assign the mission to to a project

- Clear explanation of the aim of the event/meeting and the direct link with the project
- The presentation or poster
- If travelling by car, you should also add:
  - Invoice of the car rental (only if not booked by IC3).
  - Refuelling invoices (only when using a car rental, if you're using your own car you will receive a compensation of 0,29€/km).
  - Shortest Google maps route (both ways from and to IC3). The amount paid for tolls and parking (if applicable), with the receipts. The total amount to be reimbursed to you.
- 3. The documents mentioned above are required by the EC in FP7 projects, by the MINECO and by all major funding agencies (see Annex)
- 4. Remember to hand in the travel form and all the documentation within 3 weeks after your trip for your expenses to be eligible. If expenses are submitted after these recommended 3 weeks and the project is close to a reporting period, it might happen that the expenses are considered ineligible in the project that should fund them.
- 5. Since credit card receipts are not considered a valid proof, they cannot be reimbursed.